

RTTYZYUW RUEDASA1002 2751800-UUUU--RUCOSUU.  
 ZNR UUUUU ZYB  
 R 021800Z OCT 95 ZYB  
 FM DFAS-DENVER CENTER DENVER CO//ANBG//  
 TO AIG EIGHT SIX TWO THREE  
 AIG EIGHT SIX TWO FOUR  
 AIG EIGHT SIX TWO SIX  
 AIG NINE FOUR ONE ONE//IMPD/MSIPD//  
 THREE SIX ONE TTS SHEPPARD AFB TX//TTGBF//  
 INFO SAF WASHINGTON DC//FMPB/MIIR/AAIPSP/AAISML//  
 SAF RANDOLPH AFB TX//FM-OP//  
 DFAS HQ WASHINGTON DC//A/F//  
 ZEN/DFAS-DENVER CENTER DENVER CO//ADA/ADR/ANB/ADC/AOA/D  
 ICN/WAP/WLS//  
 BT  
 UNCLAS

SUBJ INTERIM MESSAGE CHANGE (IMC) 95-5 TO AFR 177-101, FEBRUARY 15, 1991

PART I

1. PAGE 136, SUBPARAGRAPH 16-2A. DELETE AND REPLACE WITH THE FOLLOWING:

"A. PROCESSING CENTER (PC) IDENTIFICATION CODES. ALPHABETICAL IDENTIFICATION CODES ARE ASSIGNED TO IDENTIFY THE DEFENSE ACCOUNTING OFFICE FUNCTIONAL AREA RESPONSIBLE FOR PROCESSING THE TRANSACTIONS ON THE SOURCE DOCUMENT. (SEE COMPUTER SYSTEMS AUTHORIZATION DIRECTORY/AIR FORCE CORPORATE DATA DICTIONARY, ADE PR-498.) THESE CODES ARE USED ON ALL DOCUMENTS ORIGINATED BY THE PC AS PRESCRIBED:

PROCESSING CENTER	POSTING MEDIA	DISB VOU	COLL VOU
FINANCIAL STATEMENTS & REPORTS BRANCH (GFGL)	A		
NON-CPAS CENTRAL PROCUREMENT (NON-IAPS)	B	B	CB
INTEGRATED ACCOUNTS PAYABLE SYSTEM (AUTOMATED ONLY)	S & Z	D	
COST	E		
TROOP SUPPORT (COMMISSARY) (DAO-KELLY ONLY)	F	F	CF
INTRA-GOVERNMENTAL BRANCH	G	G	CG
BASE ACCOUNTS RECEIVABLE SYSTEM (BARS) (SYSTEM 2200)	I	I	CI
DJMS PAYROLL	J	J	CJ
DJMS ONE-TIME PAYMENTS (380100 ONLY)	K	K	CK
CASUALTY ANNUITY PAY SYSTEM (CAPS)	L	L	CL
INTERNATIONAL ACCOUNTING	N	N	CN
MILITARY PAY	P	P	CP
RECEIVABLES BRANCH	R	R	CR
VENDOR PAY BRANCH (MANUAL ONLY)	S	SM	CS
TRAVEL ACCOUNTING BRANCH (ATRAS ONLY)	T	T	CT
TRAVEL ACCOUNTING (NON-ATRAS ONLY)	U	T	CT

UNCLASSIFIED

	UNCLASSIFIED		
CIVILIAN PAY	V	V	CV
DISBURSING BRANCH/PAYING & COLLECTING	W	W	
RESERVED FOR FUTURE BUSINESS FUNDS BRANCH EXPANSION	X		
CENTRAL PROCUREMENT ACCOUNTING SYSTEM (CPAS ONLY)	Y	Y	CY
BUSINESS FUNDS BRANCH/MATERIEL	Z	Z	CZ"

2. PAGE 163, SUBPARAGRAPH 21-3A(1). DELETE AND REPLACE WITH THE FOLLOWING:

"(1) ACCOUNTING PURPOSES. FOR ACCOUNTING PURPOSES, APPROPRIATION REFUNDS INCLUDE ADJUSTMENTS WHICH ARE CREDITED TO AN ALLOTMENT OR OPERATING BUDGET ACCOUNT AS A REDUCTION IN DISBURSEMENTS (AEP). REFUNDS ACTUALLY COLLECTED REDUCE OBLIGATIONS AND CREATE A BUDGETARY RESOURCE. HOWEVER, WITH THE LIMITED EXCEPTIONS IN (A) THROUGH (F) BELOW, ANTICIPATED REFUNDS CANNOT BE RECORDED IN THE ACCOUNTING RECORDS AS NEGATIVE UOO OR NEGATIVE AEU, THEREBY REDUCING OBLIGATIONS AND CREATING A BUDGETARY RESOURCE, BEFORE ACTUAL COLLECTION OF THE REFUND. FOLLOWING ARE THE EXCEPTIONS TO THE STRICT POLICY OF NOT RECORDING ANTICIPATED REFUNDS IN THE ACCOUNTING RECORDS.

(A) DFAS COLUMBUS CENTER ADJUSTMENTS MADE ACCORDING TO PARAGRAPH 27-48 OF THIS REGULATION.

(B) INTRA-AIR FORCE TRANSACTIONS AUTHORIZED IN PARAGRAPH 21-4 OF THIS REGULATION.

(C) REFUNDS RECEIVABLES FOR OVERPAYMENT OF TRAVEL ADVANCES.

(D) REFUNDS RECEIVABLES FOR DEFENSE PRINTING SERVICE BILLINGS.

(E) REFUNDS RECORDED IN DJMS (DEFENSE JOINT MILITARY PAY SYSTEM).

(F) AN ADVANCE COPY OF A COLLECTION, DISBURSEMENT, OR TRANSFER VOUCHER MAY BE USED TO SUPPORT THE RECORDING OF A REFUND RECEIVABLE IN THE ACCOUNTING RECORDS PENDING RECEIPT OF THE TRANSACTION ON THE BY-OTHER REGISTERS."

#### PART II

1. DO NOT POST THIS PART TO YOUR REGULATION.

2. SUBPARAGRAPH 16-2A WAS REWRITTEN TO INCLUDE PC IDENTIFICATION CODES FOR THE OPLOC'S. SUBPARAGRAPH 21-31(1) WAS REWRITTEN FOR FURTHER CLARIFICATION.

3. POINT OF CONTACT FOR THE PC IDENTIFICATION CODES IS MR. MAC MCHUGH, DFAS-DE/ANAC, DSN 926-7271; FOR APPROPRIATION REFUNDS, MR. DAN WAGLE, DFAS-DE/ANAA, DSN 926-7774; AND FOR AFR 177-101, MS. MICHELLE RENDON, DFAS-DE/ANGB, DSN 926-6558.

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